

DEPARTMENT OF TREASURY USE ONLY☐ Approved☐ Denied

Date

Request for Sales or Use Tax Exemption for Federally Recognized Indian Tribes Located in Michigan

For use by tribes that do not have a tax agreement with Michigan.

Issued under authority of M.C.L., 205.94(1)(b); U.S. Const., Art.I, §8, cl.3 and Art.VI, cl.2.

PART 1: PURCHASING TRIBE INFORMATION

▶ 1. Tribe's federally recognized name (see instructions)		▶ 2. Federal Employer Identification Number (FEIN)																																									
▶ 3. Address	▶ City	▶ State	▶ ZIP Code																																								
4. Unit or Entity to be the primary user of the purchased item (e.g., Business, Fire Department, School, etc.)		▶ 5. FEIN of Unit or Entity on line 4 (if different from tribe's)																																									
6. Physical address of Unit or Entity on line 4	City	State	ZIP Code																																								
7. Tribe Contact Person		8. Contact Phone Number																																									
9. Contact Address	City	State	ZIP Code																																								
10. Item Purchased/to Be Purchased	11. Purchase Price	12. Intended Use of Purchased Item (see instructions)																																									
<table border="1"><thead><tr><th>13. Location of various transaction components</th><th>The Tribe's Reservation</th><th>The Tribe's Trust Land</th><th>Other Michigan Location</th><th>Out of State</th></tr></thead><tbody><tr><td>a. Solicitation</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>b. Payment</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>c. Signing of Contract</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>d. Exchange of Possession</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>14. Location of Address on line 6</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>15. Location where item will be used (check all that apply)</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>16. Location of seller</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></tbody></table>				13. Location of various transaction components	The Tribe's Reservation	The Tribe's Trust Land	Other Michigan Location	Out of State	a. Solicitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. Payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. Signing of Contract	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. Exchange of Possession	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Location of Address on line 6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. Location where item will be used (check all that apply)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	16. Location of seller	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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▶ 17. Is purchase intended to be recurring? <input type="checkbox"/> Yes <input type="checkbox"/> No		▶ 18. Type of Request <input type="checkbox"/> Refund <input type="checkbox"/> Exemption Letter																																									
▶ 19. Refund Amount (if applicable)																																											

PART 2: ADDITIONAL PURCHASER INFORMATION — Complete only if the purchaser is a separate tribal entity

20. Organization structure (e.g., corporation, partnership)	21. If the entity is a corporation, under whose laws is the entity incorporated?
22. Does the tribe own 100 percent of the separate entity? <input type="checkbox"/> Yes <input type="checkbox"/> No	23. If no on line 22, are all of the other owners members of the purchasing tribe? <input type="checkbox"/> Yes <input type="checkbox"/> No
24. Identify other owner(s), their principal resident addresses, and whether those addresses are on the tribe's reservation or trust lands. (Attach additional sheets if needed.)	

PART 3: SELLER INFORMATION

25. Seller's Name

26. Seller's Physical Address

City

State

ZIP Code

27. Seller's Contact Person

28. Contact Phone Number

29. Fax Number

30. Seller's Organization structure (if retailer, list type in space provided; see instructions)

☐

Individual

☐

Retailer

31. Is the retail business wholly owned by the tribe or its members?

☐

Yes

☐

No

☐

Unknown

32. If yes on line 31, list all owner(s), their principal residence addresses, and whether those addresses are on the tribe's reservation or trust lands. If unknown, write "unknown." (See instructions.) Attach additional sheets if needed.

PART 4: CERTIFICATION

I declare under penalty of perjury that I am authorized to file this form on behalf of the tribe and that the information provided is true and complete to the best of my knowledge.

Authorized Signature

Date

Authorized Signer's Name (print or type)

Title (if applicable)

Instructions for Form 4766, Request for Sales or Use Tax Exemption for Federally Recognized Indian Tribes Located in Michigan

For use by tribes that do not have a tax agreement with Michigan.

General Instructions. *Tribe* means the purchasing tribe. *Reservation* or *Trust Lands* means the tribe's reservation or lands held in trust by the United States government on behalf of the tribe where located in Michigan.

This form is intended to be used only by tribes that do not have a tax agreement with the State of Michigan and that are asserting an exemption from Michigan sales or use taxes based upon federal Indian doctrine principles.

Before submitting this form, read the *Notice Regarding Sales to Federally Recognized Indian Tribes or Their Qualifying Members* on the Michigan Department of Treasury's Native American Web site at www.michigan.gov/taxes. Once there, select "Business Information" along the left margin and then "Native American."

PART 1: PURCHASING TRIBE INFORMATION

Line 1. Federally recognized tribes located in Michigan that do not have a tax agreement with Michigan are:

- Keweenaw Bay Indian Community
- Lac Vieux Desert Band of Lake Superior Chippewa Indians

Line 12: Examples of intended use include (but are not limited to) a truck for plowing snow, buses for transporting gaming customers, beds for hospitals, etc.

Lines 13-16: Identify whether the activity or physical location is within the tribe's legally recognized reservation boundaries or lands held in trust for the tribe by the United States Government. If the location is in Michigan but is somewhere other than the tribe's reservation or trust lands, check "Other Michigan Location." If the location is outside of Michigan, check "Out of State."

Line 13. Identify where each of the identified components of the transaction occurred. Some examples clarifying the various components are as follows:

Solicitation. Did the seller come to your location and solicit the sale? Did you receive a solicitation in the mail?

Payment. Did you pay at the seller's location? Did you send a check via mail? Did you charge via the telephone or the internet?

Exchange of possession. Did the seller deliver the item to your location? Did the seller have the item delivered to your location by another party? Did you pick up the item from the seller's location?

Line 15: Check each box that applies. For example, if the item will be used on the tribe's reservation, trust lands, and at other Michigan locations, check all three boxes.

Line 17: Answer "yes" if the tribe expects to request exemptions for similar purchases where all of the information provided on this form also will apply.

Line 18: Indicate whether the tribe is seeking a refund for taxes already paid or an exemption letter to be sent to the tribe to be presented to the seller at the time of purchase.

Line 19: If seeking a refund, enter the requested refund amount. Be sure to include original receipts showing that Michigan sales tax was paid. Note that refunds under \$1 will not be issued.

PART 2: ADDITIONAL PURCHASER INFORMATION

Complete Part 2 only if the purchaser is a separate tribal entity.

Line 21: If the user is a separate tribal entity, enter under whose laws the entity is incorporated (Michigan, tribal, etc.).

Line 24: If applicable (unless the entity is a corporation), enter all other owner(s), their principal addresses, and whether those principal addresses are located on the tribe's reservation or trust lands. Attach additional sheets if necessary.

PART 3: SELLER INFORMATION

Line 30: Indicate whether the seller is an individual or a retail business. If a retail business, identify the organizational structure. Examples include being organized as a corporation, a partnership, a sole proprietorship, or the tribe.

NOTE: If the organizational structure of the seller is unknown, write "unknown" in the space provided. The Michigan Department of Treasury (Treasury) will attempt to contact the seller to obtain this information. Where such information is not obtainable, the request may be denied.

Line 31: If the seller is a tribal retail business, identify whether or not the business is wholly owned by the tribe or its members.

NOTE: If it is unknown whether the retail business is wholly owned by the tribe or tribal members, check the box "unknown." Treasury will attempt to contact the seller to obtain this information. Where such information is not obtainable, the request may be denied.

Line 32: If the answer to line 31 is "yes," list all of the owners of any organization structure other than a corporation. Attach additional sheets if necessary.

NOTE: If all of the owners of any business other than a corporation are unknown, write "unknown" in line 32. Treasury will attempt to contact the seller to obtain this information. Where such information is not obtainable, the request may be denied.

PART 4: CERTIFICATION

The tribal representative authorized to make this purchase on behalf of the tribe must sign and date the request.

Return the completed request to:

Michigan Department of Treasury
P.O. Box 30427
Lansing, MI 48909